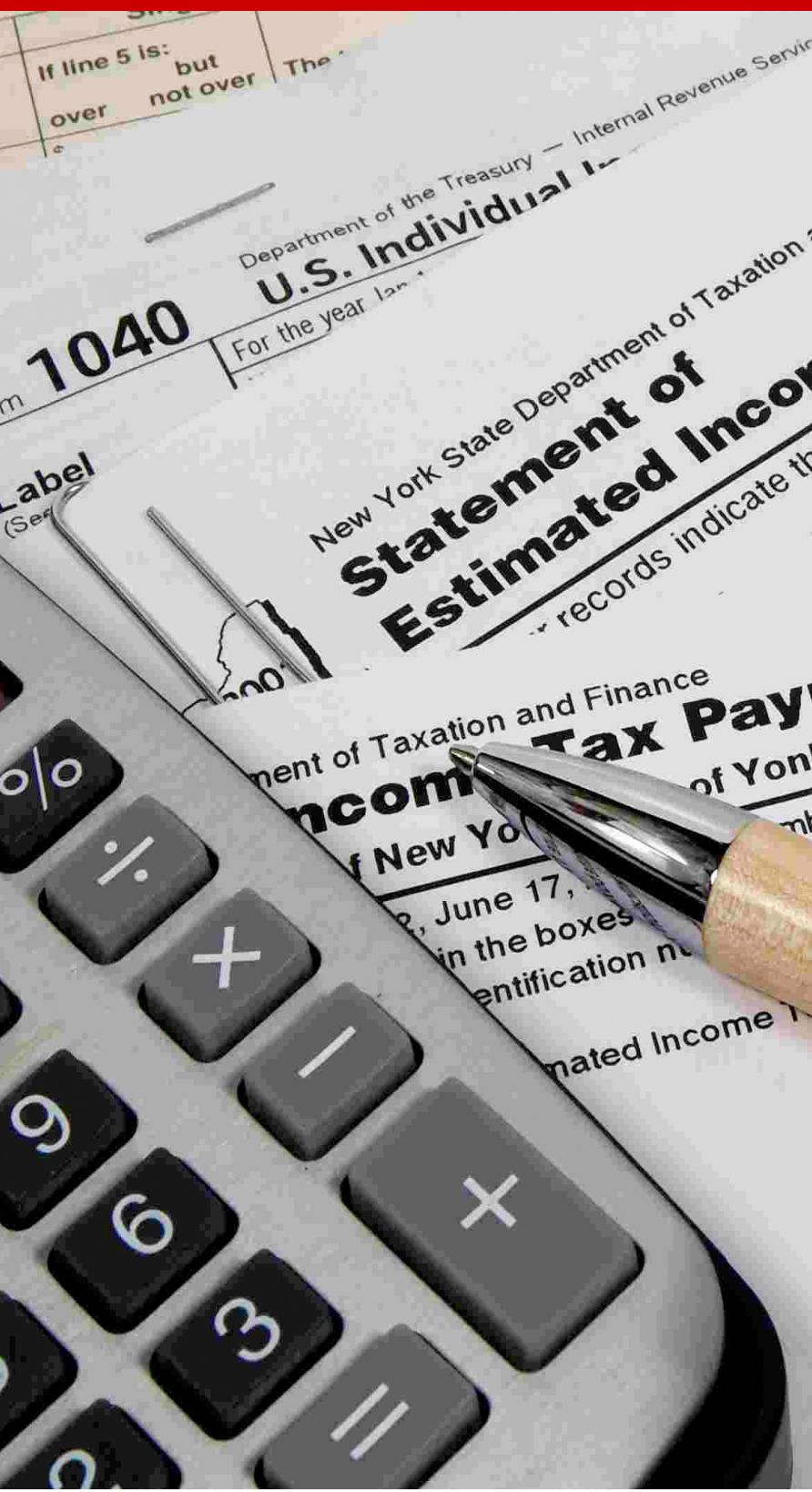


Accounting Mandarin



Excel Mandarin Learning Centre's Accounting Mandarin trainers are chosen for their extensive training and accounting experience. Dual qualified as accountant and linguists, they are uniquely placed to understand your role and accounting communication needs.

A good understand of subtleties and nuances of the Mandarin language and ability to deliver information with confi-

EXCEL MANDARIN LEARNING CENTRE

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Website: www.businessmandarin.com.hk

Mandarin for accounting Professionals

Invaluable Accounting Mandarin training focus on the language and communication skills required by accountant professionals working with Mainland China's parties. Accounting has often been called "language of business". Every investors, managers, and business decision makers needs a clear understanding of accounting terms and concept.

Suitable for

Accountant professionals , senior managers and auditors who are required to understand, interpret and deliver professional speeches and contractual issues or have a high profile meeting with Mainland China's parties or partners.

Major area of focus

- Key field language and relevant terminology
- Review of field terms, e.g. income statement, liabilities, financial statement analysis...
- Daily conversation on accounting issues
- Skills for negotiating at a senior level

On completion

- Greater fluency and accuracy when discussing
- Ability to present complex issues and persuasively
- Posses greater interpersonal skills
- Increase verbal fluency for face-to-face negotiation
- The confidence in delivery a report or presentation

Suggest to Combine with

- Individual legal Mandarin

Duration

30 hours

Contents:

1. Accounting Principles
2. Accounting Information system
3. Accounting Equation and Double Entry
4. Accounting Cycle
5. Long Term Investment
6. Current Liabilities
7. Owner's Equity—The Corporation
8. Owner's Equity— The Partnership and the Proprietorship
9. Financial Statements
10. Analysis of Financial Statement
11. Introduction of Management Accounting
12. Cost Concept Emphasis
13. Costing—Two Basic Costing Systems
14. Cost— Volume—Profit Analysis
15. Master Budget
16. Flexible Budget and Standard Costs
17. Responsibility Accounting



Jan—Dec



30 hours



Individual / Group



Office/
Centre

会计汉语

本课程内容包括西方企业会计实务中运用的会计学原理与财务会计。主体为财务会计。包括会计循环及各种日记账，从原始凭证开始直到会计报表为止的全部会计程序，并结合论述各项公认的会计原则。

以资产负债表项目排列为序，依次为：流动资产，包括现金与有价证券，应收款项，货币的时间价值，商品存货等；长期资产，包括固定 资产及折旧，无形资产等；流动负债与长期负债，包括银行借款，票据贴现，租凭负债，公司债券，退休金等；最后为股东权益，包括公司组织分类，普通股，优先股，股息管理等。书末附有英文练习及词汇表。

課程目錄

第1章 导论

1. 1 会计的职能
1. 2 会计的用户
1. 3 会计职业
1. 4 收付实现制和权责发生制
1. 5 财务报表
1. 6 会计原则制订机构
1. 7 公认的会计原则

第2章 会计循环

2. 1 账户
2. 2 复式记账制
2. 3 复式记账举例
2. 4 日记账
2. 5 过账
2. 6 试算表

第3章 会计循环

3. 1 实现原则、配比原则与调整分录
3. 2 结账计算表
3. 3 结账分录
3. 4 收益表
3. 5 资产负债表

第4章 特种日记账和明细分类账

4. 1 销货日记账
4. 2 明细分类账
4. 3 现金收入日记账
4. 4 进货日记账
4. 5 现金付出日记账

第二篇 财务会计

第5章 现金与有价证券

5. 1 现金
5. 2 备用金
5. 3 信用卡和支票账户
5. 4 银行卡款调节表
5. 5 有价证券
5. 6 有价证券计价

第6章 应收项目和货币的时间价值

6. 1 应收票据
6. 2 应收票据贴现
6. 3 应收账款坏账
6. 4 利息——货币的时间价值
6. 5 年金终值和年金现值
6. 6 每年结算多次的利息因素

第7章 商品存货

第8章 长期资产

第9章 流动负债与长期负债——租凭借款及其他

第10章 应付债券

第11章 退休金

第12章 股东权益